

Board of Real Property Assessments and Appeals

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Description	FY 2003 Actual	FY 2004 Approved	FY 2005 Proposed	% Change from FY 2004
Operating Budget	\$281,459	\$346,473	\$343,096	-1.0
FTEs	3.0	3.0	3.0	0.0

The mission of the Board of Real Property Assessments and Appeals (BRPAA) is to conduct fair and impartial real property assessment appeal hearings for the citizens of the District of Columbia. Our objective is to ensure that appellants are assessed at 100 percent of fair market value, based on properties similar in size and utility, and share an equitable tax burden.

The agency plans to fulfill its mission by achieving the following strategic result goals:

By the end of by 2005, conduct fair and impartial hearings as evidenced by:

- 100.0 percent of property assessment hearings are conducted fairly and impartially.
- 95.0 percent of property assessments reflect 100.0 percent of fair market values.
- 100.0 percent of the operating rules and regulations will be revised and updated including legislative requirements to reflect tax assessment policies.
- 80.0 percent of property inspections (as required) will be performed within 30 days of appeal.

Participate in community outreach as evidenced by:

- 95.0 percent completion of the implementation of the Real Property Outreach Education program, which will reach all eight wards of the city by the end of FY 2005.
- Enhance the recording systems to provide quality recordings of all hearings.
- Upgrade the agency's website to enable property owners to appeal their assessments online.

Gross Funds

The proposed budget is \$343,096, representing a change of 1.0 percent from the FY 2004 approved budget of \$346,473. There are 3.0 FTEs for the agency, no change from the FY 2004 approved budget. The gross amount is totally comprised of Local funds.

Funding by Source

Tables DA0-1 and 2 show the sources of funding and FTEs by fund type for the Board of Real Property Assessments and Appeals.

Table DA0-1

FY 2005 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

Appropriated Fund	Actual FY 2002	Actual FY 2003	Approved FY 2004	Proposed FY 2005	Change from FY 2004	Percent Change
Local Fund	274	281	346	343	-3	-1.0
Total for General Fund	274	281	346	343	-3	-1.0
Gross Funds	274	281	346	343	-3	-1.0

Table DA0-2

FY 2005 Full-Time Equivalent Employment Levels

Appropriated Fund	Actual FY 2002	Actual FY 2003	Approved FY 2004	Proposed FY 2005	Change from FY 2004	Percent Change
<u>General Fund</u>						
Local Fund	3	3	3	3	0	0.0
Total for General Fund	3	3	3	3	0	0.0
Total Proposed FTEs	3	3	3	3	0	0.0

Expenditures by Comptroller Source Group

Table DA0-3 shows the FY 2005 proposed budget for the agency at the Comptroller Source Group level (Object Class level).

Table DA0-3

FY 2005 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

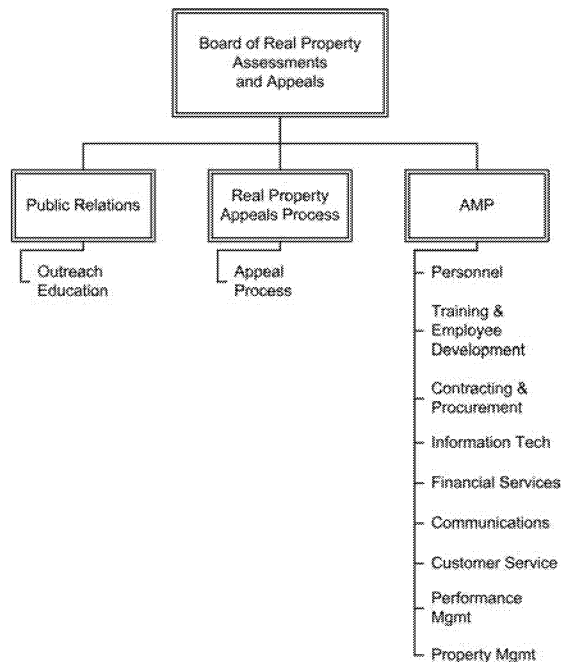
Comptroller Source Group	Actual FY 2002	Actual FY 2003	Approved FY 2004	Proposed FY 2005	Change from FY 2004	Percent Change
11 Regular Pay - Cont Full Time	133	136	137	144	7	5.3
13 Additional Gross Pay	0	0	0	0	0	0.0
14 Fringe Benefits - Curr Personnel	19	22	22	23	1	5.3
Subtotal Personal Services (PS)	152	158	159	167	8	5.3
20 Supplies and Materials	0	6	9	9	0	0.0
30 Energy, Comm. and Bldg Rentals	12	9	9	9	-1	-6.5
31 Telephone, Telegraph, Telegram, Etc	5	6	4	6	2	44.2
32 Rentals - Land and Structures	7	3	18	0	-18	-100.0
33 Janitorial Services	4	4	6	5	0	-1.6
34 Security Services	7	11	8	7	0	-4.5
35 Occupancy Fixed Costs	0	0	0	12	12	100.0
40 Other Services and Charges	88	86	128	122	-6	-5.0
41 Contractual Services - Other	0	0	0	0	0	0.0
70 Equipment & Equipment Rental	-2	0	6	6	0	0.0
Subtotal Nonpersonal Services (NPS)	122	124	187	176	-12	-6.3
Total Proposed Operating Budget	274	281	346	343	-3	-1.0

Expenditure by Program

The Board of Real Property Assessments and Appeals has the following program structure.

Figure DA0-1

Board of Real Property Assessments and Appeals



Programs

The Board of Real Property Assessments and Appeals is committed to the following programs:

Real Property Appeals Process

	FY 2004*	FY 2005
Budget	\$155,574	\$155,574
FTEs	1.0	1.3

*FY 2004 program funding levels are presented for comparison purposes only. Program budgets did not exist for FY 2004 for this agency because the agency had not yet created its performance-based budgeting structure.

Program Description

The **Real Property Appeals Process** program primarily supports the Citywide Strategic Priority area of Making Government Work. The purpose of this program is to provide the final

administrative remedy for taxpayers to adjudicate property assessments, prior to formal litigation in the D.C. Superior Court.

Program Budget Summary

Since this agency transitions to a PBB agency in FY 2005, no analysis can be done between the FY 2005 request and the previous budget years on a program-by-program basis. However, a change within this program's overall gross funds budget level can be compared. This program has a total requested budget of \$155,574, and supports 1.3 FTEs, unchanged from FY 2004 approved. The program has no associated activities.

Key Result Measures

Program 1: Real Property Assessment Appeal Process

Citywide Strategic Priority Area(s): Making Government Work

Manager(s): Doretha McCallum, Administrative Officer

Supervisor(s): TBD

Measure 1.1: Percent of appeal cases received and processed

	Fiscal Year	
	2005	2006
Target	100	100
Actual	-	-

Measure 1.2: Percent of all decisions mailed within fifteen days of the date of disposition

	Fiscal Year	
	2005	2006
Target	100	100
Actual	-	-

Real Property Outreach Education

	FY 2004*	FY 2005
Budget	\$27,670	\$27,670
FTEs	0.0	0.3

*FY 2004 program funding levels are presented for comparison purposes only. Program budgets did not exist for FY 2004 for this agency because the agency had not yet created its performance-based budgeting structure.

Program Description

The **Real Property Outreach Education** program primarily supports the Citywide Strategic Priority area of Making Government Work. The purpose of this program is to provide assessment appeal services and education to residents, communities and businesses in the District of Columbia.

Program Budget Summary

Since this agency transitions to a PBB agency in FY 2005, no analysis can be done between the FY 2005 request and the previous budget years on a program-by-program basis. However, a change within this program's overall gross funds budget level can be compared. The Real

Property Outreach Education program has no change from the previous year's gross funds budget.

Key Results Measured

Program 2: Public Relations

Citywide Strategic Priority Area(s): Making Government Work

Manager(s): Doretha McCallum, Administrative Officer

Supervisor(s): TBD

Measure 2.1: Percent of property owners educated about their appeal rights and

	Fiscal Year	
	2005	2006
Target	-	-
Actual	-	-

Agency Management Program

	FY 2004*	FY 2005
Budget	\$163,229	\$159,852
FTEs	2.0	1.4

*FY 2004 program funding levels are presented for comparison purposes only. Program budgets did not exist for FY 2004 for this agency because the agency had not yet created its performance-based budgeting structure.

Program Description

The **Agency Management** program provides operational support to the agency so that they have the necessary tools to achieve operational and programmatic results. This program is standard for all Performance-Based Budgeting agencies. More information about the Agency Management program can be found in the Strategic Budgeting chapter.

Program Budget Summary

Since this agency transitions to a PBB agency in FY 2005, no analysis can be done between the FY 2005 request and the previous budget years on a program-by-program basis. However, a change within this program increased the overall gross funds budget level. The Agency Management program has a net gross funds decrease of \$3,382 or 2.1 percent. This change is primarily due to a decrease in fixed costs esti-

mates and miscellaneous adjustments. This program is solely funded by Local funds, has a total requested budget of \$159,847 and supports 1.4 FTEs. The change in FTEs reflects the realignment of responsibilities from the program. The program has no associated activities.

Key Result Measures

Program 3: Agency Management

Citywide Strategic Priority Area(s): Making

Government Work

Manager(s): Doretha McCallum, Administrative Officer

Supervisor(s): TBD

Measure 3.1: Dollars saved by agency-based labor management partnership project(s)

Fiscal Year		
	2005	2006
Target	-	-
Actual	-	-

Note: Although agencies established their initial labor-management partnership projects in FY 2003, very few had cost savings as objectives. Agencies will continue ongoing projects and/or establish new projects by the third quarter of FY 2004. Cost savings will be tracked for this measure for those projects that have cost saving as a key objective

Measure 3.2: Percent variance of estimate to actual expenditure (over/under)

Fiscal Year		
	2005	2006
Target	5	5
Actual	-	-

Measure 3.3: Cost of Risk

Fiscal Year		
	2005	2006
Target	-	-
Actual	-	-

Note: This measure replaces "Percent reduction of employee lost workday injury cases." Cost of Risk will be a comprehensive measure of a wide range of risks confronting each agency, including but not limited to safety issues, financial risks, and potential litigation. Agencies will establish a baseline in FY 2004 (FY 2005 for PBB III agencies) and will seek to achieve reductions in the Cost-of-Risk in subsequent years. Lost workdays due to injuries will be one of many components of the Cost-of-Risk formula (1/9/04).

Measure 3.4: Rating of 4-5 on all four telephone service quality criteria: 1) Courtesy, 2) Knowledge, 3) Etiquette and 4) Overall Impression

Fiscal Year		
	2005	2006
Target	4	4
Actual	-	-

Measure 3.5: Percent of Key Result Measures achieved

Fiscal Year		
	2005	2006
Target	70	70
Actual	-	-

For more detailed information regarding the proposed funding for the activities within this agency's programs, please see schedule 30-PBB in the FY 2005 Operating Appendices volume.